

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

In re:

Chapter 7 Cases
Judge Gregory F. Kishel

Polaroid Corporation, et al.,
Debtors.

Jointly Administered under
Case No. 08-46617 (GFK)

(includes:

Polaroid Holding Company;
Polaroid Consumer Electronics, LLC;
Polaroid Capital, LLC;
Polaroid Latin America I Corporation;
Polaroid Asia Pacific LLC;
Polaroid International Holding LLC;
Polaroid New Bedford Real Estate, LLC;
Polaroid Norwood Real Estate, LLC;
Polaroid Waltham Real Estate, LLC)

08-46621 (GFK)
08-46620 (GFK)
08-46623 (GFK)
08-46624 (GFK)
08-46625 (GFK)
08-46626 (GFK)
08-46627 (GFK)
08-46628 (GFK)
08-46629 (GFK)

NOTICE OF SALE

TO: The United States Trustee, all creditors and parties in interest.

NOTICE: On **January 27, 2015, at 1:30 p.m. (CST)** in Courtroom 2A, United States Courthouse, 316 N. Robert Street, St. Paul, Minnesota 55415, John R. Stoebner, the Chapter 7 trustee of the bankruptcy estates of the above-captioned debtors (the "**Trustee**"), will ask the Court to authorize him to enter into a Share Buy Back Agreement (the "**Buy Back Agreement**") and to sell all of the bankruptcy estate's right, title and interest in and to 1,433,250 ordinary shares of stock in Wideblue Limited, ("**Wideblue**") an entity incorporated and registered in Scotland to Wideblue (the "**Buyer**") and that such sale shall be free and clear of any and all liens, claims, encumbrances and interests pursuant to 11 U.S.C. §§ 105 and 363 (the "**Hearing**"). The Trustee will be paid £14,332.50 (or approximately \$23,302 in U.S. dollars) by Buyer for these shares.

In addition, the Trustee agrees to accept payment in the amount of £25,667.50 (or approximately \$39,940 in U.S. dollars) in full and final satisfaction of all outstanding payments due the bankruptcy estates under the terms of a loan letter dated March 1, 2006 between Wideblue and Polaroid (UK) Limited (now by assignation and change of name PBE Corporation) (the "**Loan Letter**").

Copies of the Sale Motion (which include copies of the form of the Buy Back Agreement, the Loan Letter, Loan Letter Agreement, Shareholder Consent, and Written Resolution of Wideblue) relating to the proposed sale or sales and other related papers, which interested parties are encouraged to review, will be filed with the Court on or before January 6, 2015, and available on the Court's web site, www.mnb.uscourts.gov, or by request to the undersigned Trustee.

OBJECTIONS: Objections, if any, to the relief to be requested must be filed with the Court and served upon the Trustee below by mail or delivery not later than **January 22, 2015**, which is five (5) days before the time set for the Sale Hearing (including Saturdays, Sundays, and holidays). **UNLESS A RESPONSE OPPOSING THE MOTION IS TIMELY FILED, THE COURT MAY GRANT THE MOTION WITHOUT A HEARING.** Any objection must be in writing, filed with the clerk and served on the undersigned party. **Any objector must also appear at the Hearing.**

U.S. Bankruptcy Court	John R. Stoebner, Trustee
301 U.S. Courthouse	120 South 6 th Street
300 South Fourth Street	Suite 2500
Minneapolis, MN 55415	Minneapolis, MN 55402
	(612) 338-5815
	(612) 338-6651 (facsimile)
	jstoebner@lapplibra.com

Date: December 30, 2014

/e/ John R. Stoebner
John R. Stoebner, Trustee